

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA

v.

CRIMINAL NO. 13-CR-20892

D-1 WALAYAT KHAN, M.D.,  
D-3 AMER EHSAN,  
D-4 HAROON UR RASHID,  
D-5 MOHAMMAD RAFIQ,  
D-6 FARHAN KHAN,  
D-7 JAMES ZADORSKI,  
D-8 CYNTHIA BELL, and  
D-11 BUSHRA HAROON

HONORABLE PAUL D. BORMAN

VIO: 18 U.S.C. § 1349  
18 U.S.C. § 371  
18 U.S.C. § 1035  
18 U.S.C. § 2  
18 U.S.C. § 981  
18 U.S.C. § 982

Defendants.

**FIRST SUPERSEDING INDICTMENT**

THE GRAND JURY CHARGES:

**General Allegations**

At all times relevant to this First Superseding Indictment:

**The Medicare Program**

1. The Medicare program was a federal health care program providing benefits to persons who were over the age of 65 or disabled. Medicare was administered by the Centers for Medicare and Medicaid Services ("CMS"), a federal agency under the United States Department of Health and Human Services.

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Individuals who received benefits under Medicare were referred to as Medicare “beneficiaries.”

2. Medicare was a “health care benefit program,” as defined by Title 18, United States Code, Section 24(b).

3. The Medicare program included coverage under two primary components, hospital insurance (“Part A”) and medical insurance (“Part B”). Part A covered physical therapy, occupational therapy, and skilled nursing services if a facility was certified by CMS as meeting certain requirements. Part B of the Medicare Program covered the cost of physicians’ services and other ancillary services not covered by Part A. The home health services at issue in this First Superseding Indictment were covered by Part A.

4. National Government Services (“NGS”) was the CMS intermediary for Medicare Part A in the State of Michigan. TrustSolutions LLC was the Program Safeguard Contractor for Medicare Part A and Part B in the State of Michigan until April 24, 2012, when it was replaced by Cahaba Safeguard Administrators LLC.

5. Payments under the Medicare program were often made directly to a provider of the goods or services, rather than to a beneficiary. This occurred when the provider submitted the claim to Medicare for payment, either directly or through a billing company.

6. Upon certification, the medical provider, whether a clinic, individual, or other health care provider that provided services to Medicare beneficiaries, was able to apply for a Medicare Provider Identification Number ("PIN") for billing purposes. A health care provider who was assigned a Medicare PIN and provided services to beneficiaries was able to submit claims for reimbursement to the Medicare contractor/carrier that included the PIN assigned to that medical provider. A Medicare claim was required to set forth, among other things, the beneficiary's name, the date the services were provided, the cost of the services, and the name and identification number of the physician or other health care provider who had ordered the services. When an individual medical provider was associated with a clinic, Medicare Part B required that the individual provider number associated with the clinic be placed on the claim submitted to the Medicare contractor.

7. By becoming a participating provider in Medicare, enrolled providers agreed to abide by the policies and procedures, rules, and regulations governing reimbursement. To receive Medicare funds, enrolled providers, together with their authorized agents, employees, and contractors, were required to abide by all provisions of the Social Security Act, the regulations promulgated under the Act, and applicable policies, procedures, rules, and regulations issued by CMS and its authorized agents and contractors. Health care providers were given and provided

with online access to Medicare manuals and services bulletins describing proper billing procedures and billing rules and regulations.

8. Health care providers could only submit claims to Medicare for services they rendered. Medicare regulations required health care providers enrolled with Medicare to maintain complete and accurate patient medical records to verify that the services were provided as described on the claim form. These records were required to be sufficient to permit Medicare, through its contractors, to review the appropriateness of Medicare payments made to the health care provider.

9. Under Medicare Part A and Part B, home health care services provided were required to be reasonable and medically necessary to the treatment of the patient's illness or injury. Payment for home health care services can be made only if a physician certifies the need for services and establishes a Plan of Care. Home health care services that were not certified by a physician or were not provided were not reasonable and necessary.

10. Medicare coverage for home health care services requires that the following qualifying conditions, among others, be met: (a) the Medicare beneficiary is confined to the home; (b) the beneficiary needs skilled nursing services, physician therapy, or occupational therapy; (c) the beneficiary is under the care of a qualified physician who established a written Plan of Care for the

beneficiary, signed by the physician and by a Registered Nurse (“RN”), or by a qualified physical therapist if only therapy services are required from the home health agency; (d) skilled nursing services or physical therapy services are provided by, or under the supervision of, a licensed RN or physical therapist in accordance with the Plan of Care; and (e) the services provided are medically necessary.

11. To determine the proper level of care for a beneficiary, Medicare requires that home health agencies perform a comprehensive initial evaluation, which includes an assessment of the patient that accurately reflects the patient’s current health and provides information to measure the patient’s progress. Medicare requires that: (1) an RN or a qualified physical therapist perform the initial patient assessment on an OASIS form; and (2) the home health agency maintain the clinical record of services they provided to each beneficiary, including signed and dated clinical and progress notes recording each home visit made to the beneficiary. The clinical and progress notes must include the identity of the individual who performed the visit, the name of the patient, and the type of service performed.

12. Medicare payment to home health agencies is based on a prospective payment system, which pays a base payment that can be adjusted to reflect the severity of the beneficiary’s condition and care needs. Medicare will pay 60

percent of the cost of the home health episode once the patient has been evaluated and a Plan of Care determined. Medicare pays home health agencies for every 60-day “episode” of services provided to each beneficiary. At the end of the episode, Medicare pays the balance based on how many services the home health agency provided in the episode. If the beneficiary still has a medical need for care at the end of an episode, a second episode of services can be provided. Each subsequent episode must be based on a new OASIS, wherein the beneficiary’s physician and RN or qualified physical therapist re-certifies the beneficiary’s medical condition, need for services, and a new Plan of Care. The patient’s physician and an RN or qualified physical therapist from the home health agency must sign the OASIS re-certification.

13. To receive reimbursement for a covered service from Medicare, a provider must submit a claim, either electronically or using a form (*e.g.*, a CMS-1500 form or UB-92), containing the required information appropriately identifying the provider, patient, and services rendered, among other things.

14. A home health agency was an entity that provided health services, including but not limited to skilled nursing, physical therapy, occupational therapy, and speech pathology services to homebound patients.

### **The Home Health Agencies**

15. Advance Home Health Care Services, Inc., ("Advance HHC") was a Michigan corporation doing business at 5880 N Canton Center Road, Suite 462, Canton, Michigan 48187. Advance HHC was a home health agency that purportedly provided in-home physical therapy, occupational therapy, speech pathology, and skilled nursing services to patients. Advance HHC was a Medicare provider and submitted claims directly to Medicare. AMER EHSAN owned and controlled Advance HHC.

16. Perfect Home Health Care Services, LLP, ("Perfect HHC") was a Michigan corporation doing business at 31550 Northwestern Highway, Suite 155, Farmington Hills, Michigan 48334. Perfect HHC was a home health agency that purportedly provided in-home physical therapy, occupational therapy, speech pathology, and skilled nursing services to patients. Perfect HHC was a Medicare provider and submitted claims directly to Medicare. HAROON UR RASHID and MOHAMMAD RAFIQ owned and controlled Perfect HHC.

### **The Marketing Company**

17. Michigan Rehab and Management Services, LLC, ("Michigan Rehab") was a Michigan corporation doing business at 2252 Glencoe Hills Drive, Number 5, Ann Arbor, Michigan 48108. Michigan Rehab recruited patients for Advance HHC, Perfect HHC, and other home health agencies and sold patient

information to Perfect HHC and other home health agencies. FARHAN KHAN was the Resident Agent of Michigan Rehab. AMER EHSAN controlled Michigan Rehab.

### **The Defendants**

18. WALAYAT KHAN, M.D., a resident of Washtenaw County, Michigan, was a board certified pediatrician licensed in the State of Michigan who referred patients to Advance HHC and Perfect HHC. He also signed documents for patients purportedly treated by Advance HHC and Perfect HHC.

19. AMER EHSAN, a resident of Wayne County, Michigan, was the owner and controller of Advance HHC. He also was the controller of Michigan Rehab.

20. HAROON UR RASHID, a resident of Oakland County, Michigan, was a part owner and controller of Perfect HHC.

21. MOHAMMAD RAFIQ, a resident of Oakland County, Michigan, was a part owner and controller of Perfect HHC. He also was a physical therapist licensed in the State of Michigan.

22. FARHAN KHAN, a resident of Washtenaw County, Michigan, was the owner and controller of Michigan Rehab. He also was a patient recruiter and marketer for Advance HHC and Michigan Rehab.



23. JAMES ZADORSKI, a resident of Wayne County, Michigan, was a patient recruiter and marketer for Advance HHC and Michigan Rehab.

24. CYNTHIA BELL, a resident of Wayne County, Michigan, was a patient recruiter.

25. BUSHRA HAROON, a resident of Oakland County, Michigan, was a physical therapist licensed in the State of Michigan.

**COUNT 1**  
**(18 U.S.C. § 1349—Health Care Fraud Conspiracy)**

**D-1 WALAYAT KHAN, M.D.**

**D-3 AMER EHSAN**

**D-4 HAROON UR RASHID**

**D-5 MOHAMMAD RAFIQ**

**D-6 FARHAN KHAN**

**D-7 JAMES ZADORSKI**

**D-8 CYNTHIA BELL**

**D-11 BUSHRA HAROON**

26. Paragraphs 1 through 25 of the General Allegations section of this First Superseding Indictment are re-alleged and incorporated by reference as though fully set forth herein.

27. From in or around February 2009 and continuing through the present, the exact dates being unknown to the Grand Jury, in Wayne and Oakland Counties, in the Eastern District of Michigan, and elsewhere, the defendants, WALAYAT KHAN, M.D., AMER EHSAN, HAROON UR RASHID, MOHAMMAD RAFIQ, FARHAN KHAN, JAMES ZADORSKI, CYNTHIA BELL, and BUSHRA

HAROON did willfully and knowingly combine, conspire, confederate, and agree with each other and others, known and unknown to the Grand Jury, to violate Title 18, United States Code, Section 1347, that is, to execute a scheme and artifice to defraud a health care benefit program affecting commerce, as defined in Title 18, United States Code, Section 24(b), that is, Medicare, and to obtain, by means of materially false and fraudulent pretenses, representations, and promises, money and property owned by, and under the custody and control of, said health care benefit program, in connection with the delivery of and payment for health care benefits, items, and services.

#### **Purpose of the Conspiracy**

28. It was a purpose of the conspiracy for defendants WALAYAT KHAN, M.D., AMER EHSAN, HAROON UR RASHID, MOHAMMAD RAFIQ, FARHAN KHAN, JAMES ZADORSKI, CYNTHIA BELL, BUSHRA HAROON, and others to unlawfully enrich themselves by, among other things: (a) submitting false and fraudulent claims to Medicare; (b) offering and paying kickbacks and bribes in the forms of cash payments and prescription narcotics to Medicare beneficiaries for the purpose of such beneficiaries arranging for the use of their Medicare beneficiary numbers by the conspirators as the bases of claims filed for physical therapy and other services; (c) soliciting and receiving kickbacks in return for arranging for the furnishing of services for which payment may be made by

Medicare by providing Medicare beneficiary numbers and information, which formed the basis of claims filed for physical therapy, occupational therapy, and other services; (d) concealing the submission of false and fraudulent claims to Medicare, the receipt and transfer of the proceeds from the fraud, and the payment of kickbacks; and (e) diverting proceeds of the fraud for the personal use and benefit of the defendants and their co-conspirators.

### **Manner and Means**

The manner and means by which the defendants and their co-conspirators sought to accomplish the purpose of the conspiracy included, among others, the following:

29. AMER EHSAN and others would maintain a valid Medicare provider number for Advance HHC to submit Medicare claims for the cost of physical therapy, occupational therapy, and other services that were medically unnecessary and were not provided.

30. AMER EHSAN and others would control the day-to-day operations of Advance HHC.

31. HAROON UR RASHID and MOHAMMAD RAFIQ would maintain a valid Medicare provider number for Perfect HHC to submit Medicare claims for the cost of physical therapy, occupational therapy, and other services that were medically unnecessary and were not provided.

32. HAROON UR RASHID and MOHAMMAD RAFIQ would control the day-to-day operations of Perfect HHC.

33. FARHAN KHAN and AMER EHSAN would incorporate Michigan Rehab and control the day-to-day operations of Michigan Rehab.

34. JAMES ZADORSKI and others would assist FARHAN KHAN and AMER EHSAN in controlling the day-to-day operations of Michigan Rehab.

35. WALAYAT KHAN, M.D. and other co-conspirator physicians would sign medical documentation ordering physical therapy and other home health services purportedly provided and billed to Medicare by Advance HHC and Perfect HHC, which were medically unnecessary and were not provided.

36. HAROON UR RASHID would hold himself out to be a licensed physical therapist treating patients when, in fact, he is not a licensed physical therapist and the services he purportedly provided were medically unnecessary.

37. WALAYAT KHAN, M.D., HAROON UR RASHID, MOHAMMAD RAFIQ, FARHAN KHAN, JAMES ZADORSKI, CYNTHIA BELL, and others would offer and provide kickbacks, bribes, and other inducements to Medicare beneficiaries who were purported patients of Advance HHC, Perfect HHC, WALAYAT KHAN, M.D., and another co-conspirator physician. The Medicare beneficiaries would receive cash, controlled substance prescriptions, or other remuneration in exchange for signing documents making it appear that they had

received the treatments being billed to Medicare when, in fact, such treatments were medically unnecessary and were not provided.

38. WALAYAT KHAN, M.D., AMER EHSAN, HAROON UR RASHID, MOHAMMAD RAFIQ, and others would offer and provide kickbacks, bribes, and other inducements to beneficiary recruiters, who would themselves offer and provide kickbacks, bribes, and other inducements to Medicare beneficiaries to become purported patients of Advance HHC, Perfect HHC, WALAYAT KHAN, M.D., and another co-conspirator physician. The Medicare beneficiaries would receive cash or other remuneration in exchange for signing documents making it appear that they had received the treatments being billed to Medicare when, in fact, such treatments were medically unnecessary and were not provided.

39. WALAYAT KHAN, M.D., HAROON UR RASHID, MOHAMMAD RAFIQ, BUSHRA HAROON, and others would fabricate and falsify medical documents reflecting or supporting purported physical therapy and other services billed to Medicare that were medically unnecessary and were not provided. Those documents included home health certifications and Plans of Care, physical therapy revisit notes, evaluations, recertifications, discharges, and other records for therapy that would be billed to Medicare by Advance HHC and Perfect HHC, making it

appear that physical therapy and other services had been provided when, in fact, they had not.

40. AMER EHSAN, FARHAN KHAN, JAMES ZADORSKI, and others would use Michigan Rehab to sell Medicare beneficiary information and files to HAROON UR RASHID, MOHAMMAD RAFIQ, and others.

41. Advance HHC, under the direction and control of AMER EHSAN and others would submit claims to Medicare seeking reimbursement for the cost of physical therapy and other services purportedly provided to Medicare beneficiaries that were not, in fact, rendered.

42. Perfect HHC, under the direction and control of HAROON UR RASHID and MOHAMMAD RAFIQ would submit claims to Medicare seeking reimbursement for the cost of physical therapy and other services purportedly provided to Medicare beneficiaries by defendants HAROON UR RASHID, MOHAMMAD RAFIQ, BUSHRA HAROON, and others that were not, in fact, rendered.

43. WALAYAT KHAN, M.D., AMER EHSAN, HAROON UR RASHID, MOHAMMAD RAFIQ, FARHAN KHAN, JAMES ZADORSKI, CYNTHIA BELL, BUSHRA HAROON, and others would cause Advance HHC and Perfect HHC to submit claims to and receive from Medicare over \$7 million for the cost of physical therapy and other services.

44. WALAYAT KHAN, M.D., AMER EHSAN, HAROON UR RASHID, MOHAMMAD RAFIQ, FARHAN KHAN, JAMES ZADORSKI, CYNTHIA BELL, BUSHRA HAROON, and others would transfer and disburse, and cause the transfer and disbursement of, monies from the various corporate accounts of Advance HHC and Perfect HHC to themselves and others.

All in violation of Title 18, United States Code, Section 1349.

**COUNT 2**

**(18 U.S.C. § 371—Conspiracy to Pay and Receive Kickbacks)**

**D-1 WALAYAT KHAN, M.D.**

**D-3 AMER EHSAN**

**D-4 HAROON UR RASHID**

**D-5 MOHAMMAD RAFIQ**

**D-6 FARHAN KHAN**

**D-7 JAMES ZADORSKI**

**D-8 CYNTHIA BELL**

45. Paragraphs 1 through 25 of the General Allegations section of this First Superseding Indictment are re-alleged and incorporated by reference as though fully set forth herein.

46. From in or around February 2009 and continuing through the present, the exact dates being unknown to the Grand Jury, in Wayne and Oakland Counties, in the Eastern District of Michigan, and elsewhere, the defendants, WALAYAT KHAN, M.D., AMER EHSAN, HAROON UR RASHID, MOHAMMAD RAFIQ, FARHAN KHAN, JAMES ZADORSKI, and CYNTHIA BELL did willfully and knowingly combine, conspire, confederate, and agree with others, known and

unknown to the Grand Jury, to commit certain offenses against the United States,  
that is,

- (a) to violate Title 42, United States Code, Section 1320a-7b(b)(2)(A) by  
knowingly and, willfully offering or paying any remuneration  
(including any kickback, bribe, or rebate) directly or indirectly,  
overtly or covertly, in cash or in kind in return for referring an  
individual to a person for the furnishing or arranging for the  
furnishing of any item or service for which payment may be made in  
whole or in part by Medicare, a Federal health care program as  
defined in Title 18, United States Code, Section 24(b); and
- (b) to violate Title 42, United States Code, Section 1320a-7b(b)(1)(A) by  
knowingly and willfully soliciting or receiving any remuneration  
(including any kickback, bribe, or rebate) directly or indirectly,  
overtly or covertly, in cash or in kind in return for referring an  
individual to a person for the furnishing or arranging for the  
furnishing of any item or service for which payment may be made in  
whole or in part by Medicare, a Federal health care program as  
defined in Title 18, United States Code, Section 24(b).



### **Purpose of the Conspiracy**

47. It was a purpose of the conspiracy for WALAYAT KHAN, M.D., AMER EHSAN, HAROON UR RASHID, MOHAMMAD RAFIQ, FARHAN KHAN, JAMES ZADORSKI, CYNTHIA BELL, and others to unlawfully enrich themselves by offering, paying, soliciting, and receiving kickbacks and bribes in exchange for, among other things: (a) the use of Medicare beneficiary numbers; (b) physician referrals for home health care services; and (c) signatures on false documents that would be used to support Medicare billings.

### **Manner and Means**

The manner and means by which the defendants sought to accomplish the purpose of the conspiracy included, among other things:

48. WALAYAT KHAN, M.D., AMER EHSAN, HAROON UR RASHID, MOHAMMAD RAFIQ, FARHAN KHAN, JAMES ZADORSKI, CYNTHIA BELL, and others would arrange for the payment of cash kickbacks to Medicare beneficiaries and pay Medicare beneficiaries cash kickbacks for the use of those beneficiaries' Medicare information to bill Medicare for home health services purportedly provided by Advance HHC and Perfect HHC.

49. WALAYAT KHAN, M.D., AMER EHSAN, and others would arrange for the payment of and pay a co-conspirator physician for physician referrals for home health care services. The co-conspirator physician would

receive payment from WALAYAT KHAN, M.D., AMER EHSAN, and others for the physician referrals for home health care services.

50. AMER EHSAN, HAROON UR RASHID, MOHAMMAD RAFIQ, FARHAN KHAN, JAMES ZADORSKI, and others would arrange for the payment of and pay Medicare beneficiaries to sign false medical documents reflecting or supporting purported physical therapy and other services billed to Medicare.

51. AMER EHSAN, FARHAN KHAN, JAMES ZADORSKI, and others would arrange for the payment of and pay physical therapists and others to sign false medical documents reflecting or supporting purported physical therapy and other services billed to Medicare.

### **Overt Acts**

In furtherance of the conspiracy, and to accomplish its purposes and objects, at least one of the conspirators committed, or caused to be committed, in the Eastern District of Michigan, the following overt acts, among others:

52. On or about February 9, 2009, CYNTHIA BELL paid a Medicare beneficiary \$100 for going to see WALAYAT KHAN, M.D. for medical services.

53. On or about March 1, 2011, HAROON UR RASHID paid Michigan Rehab a \$5,000 check for patient referrals to Perfect HHC.

54. On or about May 27, 2011, WALAYAT KHAN, M.D. paid a co-conspirator physician a check for \$1,000 in exchange for referring patients for home health services to AMER EHSAN and Advance HHC.

55. On or about July 13, 2011, MOHAMMAD RAFIQ paid Michigan Rehab a \$7,000 check for patient referrals to Perfect HHC.

56. On or about December 8, 2011, WALAYAT KHAN, M.D. met with co-conspirators and discussed the amount he typically receives for home health referrals.

57. On or about January 6, 2012, AMER EHSAN discussed with his co-conspirators the names of Medicare beneficiaries Michigan Rehab had sold to Perfect HHC.

58. On or about September 7, 2012, HAROON UR RASHID paid a co-conspirator patient recruiter a \$1,875 check for patient referrals to Perfect HHC.

All in violation of Title 18, United States Code, Section 371.

**COUNTS 3-5**  
**(18 U.S.C. §§ 1035 and 2—False Statements)**

**D-11 BUSHRA HAROON**

59. Paragraphs 1 through 25 of the General Allegations section of this First Superseding Indictment are re-alleged and incorporated by reference as though fully set forth herein.

60. On or about the dates specified as to each count below, in Wayne and Oakland Counties, in the Eastern District of Michigan, and elsewhere, the BUSHRA HAROON, in connection with a health care benefit program and with the delivery of and payment for health care benefits, items, and services, did knowingly and willfully falsify, conceal, and cover up by trick, scheme, and device a material fact, and make and use materially false writings and documents knowing the same to contain materially false, fictitious, and fraudulent statements and entries.

Count	Defendant	Medicare Beneficiary	Approximate Date of Service	Approximate Date Claim Submitted	Description of False Statement
3	D-11 HAROON	J.P.	10/29/2010	3/7/2011	Record of Physical Therapy Services
4	D-11 HAROON	J.P.	11/26/2010	2/7/2011	Record of Physical Therapy Services
5	D-11 HAROON	C.S.	8/30/2012	9/17/2012	Record of Physical Therapy Services

In violation of Title 18, United States Code, Sections 1035 and 2.

**FORFEITURE ALLEGATIONS**  
**(18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461;  
18 U.S.C. § 982—Criminal Forfeiture)**

61. The allegations contained in Counts 1–5 of this First Superseding Indictment are re-alleged and incorporated by reference as though fully set forth herein for the purpose of alleging forfeiture against defendants WALAYAT KHAN, M.D., AMER EHSAN, HAROON UR RASHID, MOHAMMAD RAFIQ,

FARHAN KHAN, JAMES ZADORSKI, CYNTHIA BELL, and BUSHRA HAROON pursuant to Title 18, United States Code, Sections 981 and 982, and Title 28, United States Code, Section 2461.

62. Pursuant to Title 18, United States Code, Section 982(a)(7) and 981(a)(1)(C), together with Title 28, United States Code, Section 2461, upon being convicted of violating Title 18, United States Code, Section 1349 as charged in Count 1 of this First Superseding Indictment, the convicted defendant(s) shall forfeit to the United States any property, real or personal, that constitutes or is derived, directly or indirectly, from gross proceeds traceable to the commission of the offense.

63. Pursuant to Title 18, United States Code, Section 982(a)(7) and 981(a)(1)(C), together with Title 28, United States Code, Section 2461, upon being convicted of violating Title 18, United States Code, Section 371 as charged in Count 2 of this First Superseding Indictment, the convicted defendant(s) shall forfeit to the United States any property, real or personal, that constitutes or is derived, directly or indirectly, from gross proceeds traceable to the commission of the offense.

64. Pursuant to Title 18, United States Code, Section 982(a)(7) and 981(a)(1)(C), together with Title 28, United States Code, Section 2461, upon being convicted of violating Title 18, United States Code, Sections 1035 and 2 as

charged in Counts 3–5 of this First Superseding Indictment, the convicted defendant(s) shall forfeit to the United States any property, real or personal, that constitutes or is derived, directly or indirectly, from gross proceeds traceable to the commission of the offense.

65. Money Judgment: A sum of money equal to at least \$7,007,176.02 in United States currency, or such amount as is proved at trial in this matter, representing the total amount of proceeds obtained as a result of defendants' violations of Title 18, United States Code, Sections 1349, 371, 1035, and 2 as alleged in Counts 1–5 of this First Superseding Indictment.

66. Substitute Assets: If the property described above as being subject to forfeiture, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property that cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p) as incorporated by Title 18, United States Code, Section 982(b) and/or Title 28, United States Code, Section 2461, to seek to forfeit any other

property of WALAYAT KHAN, M.D., AMER EHSAN, HAROON UR RASHID,  
MOHAMMAD RAFIQ, FARHAN KHAN, JAMES ZADORSKI, CYNTHIA  
BELL, and BUSHRA HAROON up to the value of such property.

THIS IS A TRUE BILL.

s/GRAND JURY FOREPERSON

Grand Jury Foreperson

BARBARA L. MCQUADE  
United States Attorney

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Date: May 8, 2014